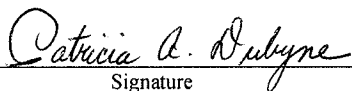


IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s) : Tomohiro ITO et al.
Serial No. : 10/527,939
For : HEADPHONES
Filed : December 27, 2005
Examiner : Huyen D. Le
Art Unit : 2614
Confirmation No. : 2370

745 Fifth Avenue
New York, NY 10151

<p align="center"><u>CERTIFICATE OF ELECTRONIC FILING</u></p> <p>I hereby certify that this correspondence is being transmitted via Electronic Filing Services on January 27, 2009.</p> <p align="center">_____ Patricia A. Dubyne (Name of person signing transmittal)</p> <p align="center"> _____ Signature</p> <p align="center">_____ January 27, 2009 Date of Signature</p>

AMENDMENT UNDER 37 C.F.R. §1.111

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed on January 16, 2009 having a three-month statutory period for response set to expire on April 16, 2009, please amend the above-identified application as follows.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.